HOUSE BILL 2001

By Cochran

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4, relative to the use of a tax upon the privilege of occupancy allocated for the direct promotion of tourism.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-4-110, is amended by adding the following as a new subsection:

(h) For purposes of subdivision (b)(1), "direct promotion of tourism" means tourism promotion activities exclusively by and through a competitively bid contract of the metropolitan government to an entity whose primary purpose and activities are the direct promotion of tourism within the county. The proceeds distributed pursuant to subdivision (b)(1) must be used in their entireties to fund the competitively bid contract for the direct promotion of tourism.

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it.